

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Bill No. 87, Page 1, Section 143.1029, Line 32, by  
2 inserting after all of said section and line the following:

3  
4 "144.528. 1. As used in this section, the following terms mean:

5 (1) "Building supplies", materials that will be permanently fixed to a building and that are  
6 directly used in the actual construction of the building. "Building supplies" may include, but are not  
7 limited to, lumber, concrete, roofing materials, flooring materials, plumbing supplies, doors, and  
8 windows;

9 (2) "Eligible county", a county of the third classification without a township form of  
10 government and with more than eighteen thousand but fewer than twenty thousand inhabitants and  
11 with a city of the fourth classification with more than eight thousand but fewer than nine thousand  
12 inhabitants as the county seat.

13 2. Beginning on January 1, 2020, and continuing for a period of five years, subject to the  
14 provisions of subsection 3 of this section, purchases of building supplies for the construction of  
15 unattached single-family residences within an eligible county are hereby specifically exempted from  
16 all state and local sales and use tax including, but not limited to, sales and use tax authorized or  
17 imposed under section 32.085 and chapter 144. This exemption shall apply only to purchase  
18 amounts of up to two hundred fifty thousand dollars per each construction of an unattached single-  
19 family residence.

20 3. A taxpayer must receive a sales and use tax exemption letter from the department of  
21 revenue before such taxpayer is entitled to the exemption authorized under this section. The  
22 department of revenue shall design and publish an application for taxpayers to receive such a letter.  
23 The application shall require the taxpayer planning to purchase building supplies for the  
24 construction of an unattached single-family residence in an eligible county to provide all relevant  
25 information about such planned construction and to provide copies of any building permits that may  
26 be required to complete such planned construction. The department of revenue shall issue a sales  
27 and use tax exemption letter upon approval of a taxpayer's application. The letter shall clearly state  
28 that the taxpayer is exempt from all sales and use tax on all purchases of building supplies for the  
29 construction of the unattached single-family residence, up to the dollar amount specified in  
30 subsection 2 of this section.

31 4. The exemption created under this section shall be in addition to all other sales and use tax

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 exemptions provided by law.

2       5. The department of revenue shall promulgate rules and regulations as may be necessary to  
3 effectuate the provisions of this section. Any rule or portion of a rule, as that term is defined in  
4 section 536.010, that is created under the authority delegated in this section shall become effective  
5 only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable,  
6 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested  
7 with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to  
8 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking  
9 authority and any rule proposed or adopted after August 28, 2019, shall be invalid and void."; and

10  
11 Further amend said bill by amending the title, enacting clause, and intersectional references  
12 accordingly.